

COUNTY OF LOUDOUN
OFFICE OF THE COUNTY ASSESSOR
1 HARRISON STREET, S.E. – P.O. Box 7000
MSC # 07
LEESBURG, VA 20177-7000
(703) 777-0267
E-mail: assessor@loudoun.gov

LAND USE ASSESSMENT PROGRAM
Special Program for Land Preservation

In 1971, the Virginia General Assembly enacted a law permitting localities to adopt a program of special assessment for agricultural, horticultural, forest and open space lands. These laws are contained in Sections 58.1-3229 through 58.1-3244 of the Code of Virginia.

Loudoun County adopted the Land Use Assessment Program in 1973. The program provides for the deferral of real estate taxes when a property meets qualifying standards for agricultural, forestry, horticultural or open space uses. Assessed values under the program are generally less than those estimated at fair market value. The requirements of the program are contained in Chapter 848 of the Codified Ordinances of Loudoun County.

The purposes of the program are stated as:

- To encourage the preservation and proper use of such real estate in order to assure a readily available source of agricultural, horticultural and forest products and of open spaces with the reach of concentrations of population.
- To conserve natural resources in forms, which will prevent erosion, and to protect adequate and safe water supplies.
- To promote proper land-use planning and the orderly development of real estate for the accommodation of an expanding population, and
- To promote a balanced economy and ameliorate pressures which force conversion of such real estate to more intensive uses and which are attributable in part to the assessment of such real estate at values incompatible with its use and preservation for agricultural, horticultural, forest or open space purposes.

APPLICATION FOR LAND USE ASSESSMENT

To qualify property under the County's Land Use Assessment ordinance, an application must be submitted as required by Virginia Codes and County Ordinances. Original applications must be received at least 60 days prior to the tax year for which such special assessment is sought. A separate application is required for each parcel. **All real estate taxes must be current before an application will be accepted.** The filing dates and fees are as follows:

<u>Normal Deadline:</u>	November 1 prior to the tax year
<u>Late Filing Deadline:</u>	November 2 – December 5 prior to the tax year
<u>Extension Filing Deadline:</u>	December 6 to March 1 of the tax year
<u>Application Fees:</u>	\$.60 per acre minimum fee or \$60 per parcel
<u>Late Filing Fee:</u>	Normal Fee plus \$30 late fee per parcel
<u>Extension Fee:</u>	Normal Fee plus \$30 late fee and \$30 extension fee per parcel

APPLICATION PROCESS:

Every person making application for land use assessment must submit the following:

- Application for Land Use Assessment
- Filing Fee(s)
- Statement of Qualifying Use and Production or Forest Management Plan or applicable documentation for Open Space
- Declaration of Ineligible Land
- Loudoun Soil and Water Conservation District Agreement
- Affidavit of Understanding Land Use Assessment Program Requirements

STANDARDS FOR CLASSIFICATION & SUMMARY OF PRODUCTION REQUIREMENTS

While the Code of Virginia sets out the basic prerequisites for a landowner wishing to qualify for use-value assessments, it has assigned the responsibility for prescribing uniform standards for qualification to the Commissioner of Agriculture and Consumer Services (agricultural and horticultural lands), The State Forester (forest lands) and the Director of the Department of Conservation and Recreation. Further, to aid localities in the localities in arriving at use-value assessments, the law has established the State Land Evaluation Advisory Council (SLEAC). SLEAC is composed of these four departments plus the State Tax Commissioner and the Dean of the College of Agriculture and Life Sciences of Virginia Tech.

Standards for Classification

SLEAC publishes the Standards for Classification as required by the Code of Virginia Title 58.1-3236. These standards set forth the general and specific requirements to qualify a property for Land Use Assessments. The following summary is intended to be a general overview of the Standards for Classification. It does not take the place of the full text of the Standards.

Forestry: To qualify, the property must be a minimum of 20 qualifying acres and must meet the Standards for productive or nonproductive forestland.

Productive forestland is a commercial forest crop that is physically accessible for harvesting when mature. Nonproductive forestland is not capable of growing a crop of commercial wood products because of inaccessibility or adverse site conditions.

The owner shall certify that the real estate is being used in a planned program of timber management and soil conservation practices.

- 1) Enhance the growth of commercially desirable species through generally accepted silvicultural practices.
- 2) Reduce or prevent soil erosion by Best Management Practices such as logging road layout and stabilization, stream side management zones, water diversion practices and other Best Management Practices which prevent soil erosion and improve water quality.

Certification of the intent of the owner can be shown by,

- 1) A signed commitment to protect and maintain forestland by documenting objectives to include methods of resource management and soil and water protection, or
- 2) Submitting a plan prepared by a professional forester.

Agriculture: To qualify, the property must be at least 5 qualifying acres, have a continual 5-year qualifying history of the bona fide production for commercial sale of plants or animals, or plant or animal products useful to man. The 5-year history may be waived for production that requires more than two years from initial planting until commercially feasible harvesting. Generally accepted products include livestock, dairy, poultry, and aquaculture.

Or the property may be devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conservation program under an agreement with an agency of the Federal Government.

Qualifying production includes the following:

- Field crops shall be primarily for commercial uses and be at least one-half of the county average over the past three years, except that the local government may prescribe lesser requirements when unusual circumstances prevail. **Note, Christmas trees are considered agricultural products.**

Livestock, dairy, poultry or aquaculture production must be primarily for commercial uses and shall have a minimum of one (1) animal unit for 12 months per five acres of open land.

One animal unit is described as:

1. One Cow
2. One Horse
3. Five Sheep
4. Five Goats
5. Five Swine
6. One Hundred Chickens
7. Sixty Six Turkeys
8. One Hundred Other Fowl
9. Freshwater Fish and Shellfish under controlled conditions for food
10. Three Llamas (Lama Glama)
11. Eight Alpacas (Lama Pacos)
12. Sixty Six Peacocks
13. Six Adult Emus
14. Apiary Production requires at least two hives regardless of acreage. The area around the hives must be managed to provide an unrestricted flight path and should contain plants that can serve as food sources to promote honey production.

Horticulture: To qualify, the property must be at least 5 qualifying acres, have a continual 5-year qualifying history of the bona fide production for commercial sale of fruits, vegetables, ornamental plants and ornamental products. The 5-year history may be waived for production that requires more than two years from initial planting until commercially feasible harvesting.

Or the property may be devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conservation program under an agreement with an agency of the federal government.

Qualifying production includes the following:

- Fruits and Nuts
- Vegetables
- Nursery Products
- Floral Products

Note: The area planted or covered by greenhouses must meet the 5-acre minimum.

Open Space: To qualify for open space, the use must be consistent with the land use plan of the County. In general, the real estate must be subject to a perpetual conservation, historic or open space agreement held by a public body; be part of an agricultural or forestry district approved by the local government; or meet the requirements for a recorded open space commitment with the governing body.

- **Historic Resource Protection** – Must be five qualifying acres, be listed as an historic property on the National Register of Historic places; and be subject to a perpetual scenic, historic or open space easement or a 7 to 10 year recorded commitment with the County.
- **Scenic Resource Protection** – Must be 5 qualifying acres: be contiguous to (as defined by the Code of Virginia) a scenic by-way with at least 300 feet of frontage or a scenic river; or be adjacent to a public property listed in the approved State Comprehensive Outdoors Recreation Plan (also known as the Virginia Outdoors Plan) and be subject to a perpetual open space easement or a 7 to 10 year recorded open space commitment with the County.
- **Protection of Farmland for Future Agricultural Use** – Must be at least 20 qualifying acres and be located in a rural area as defined by the County's General Plan. There must be a minimum 10-year open space commitment with the County.
- **Achievement of Comprehensive Planning and Community Development Goals** – Must be at least 5 qualifying acres; be protected by a permanent open space easement, scenic easement or be located in an agricultural or forestry district. Rural village and rural hamlet conservancy lots protected by permanent open space easements may qualify when they meet minimum qualifying acreage.

REVALIDATION OF LAND USE ASSESSMENT APPLICATION

Revalidation – Loudoun County Ordinances require the revalidation of each parcel enrolled in the Land Use Assessment Program every sixth year with the appropriate fee. **While the County attempts to mail revalidation forms to every property owner of record, it is the ultimate responsibility of the property owner to ensure the appropriate revalidation of any property in the program.**

Revalidation Forms are mailed the first week in October and are due, without penalty by November 1st. Revalidation Forms are accepted from November 2nd through December 5th with a \$30 late fee per parcel in addition to normal filing fees.

Revalidation of Land Use Application requires documentation of adequate qualifying production for the previous 5 years. Examples of acceptable documentation are:

1. PROFIT OR LOSS FROM FARMING FORM 1040F
2. FARM RENTAL INCOME/LOSS FORM 4835
3. SUPPLEMENTAL INCOME/LOSS FORM 1040E
4. BUSINESS PROFILE AND LOSS FORM 1040C
5. CORPORATE PARTNERSHIP FORM 1120
6. FOREST MANAGEMENT PLAN
7. FARM HISTORY SALES RECEIPTS

The property owner is responsible for providing documentation on the use of the property at the time of revalidation. Incomplete applications will not be accepted and could result in the property being removed from land use assessment.

Roll Back Taxes – Changes in use, rezoning to a more intense use and the split off or subdivision of lots may trigger roll back taxes. Roll back taxes are the difference between the land use assessment and fair market value for the 5 previous years of the change plus 10% interest per year (current year no interest, 1st year 10%, 2nd year 20%, 3rd year 30%, 4th year 40% and 5th year 50%). The current year taxes will be extended at fair market value.

Sliding Scale Deferral for Property Held For Longer Periods in Qualifying Use:

Any property that is already qualified for land use assessment may further qualify for additional deferral of taxes upon an approved written commitment to keep the property in a qualifying use for an additional number of years.

- (1) A commitment to hold a property in its qualifying use for more that 10 years but not more than 20 years - 99% of the taxes otherwise assessed may be deferred for the term of the commitment.
- (2) A commitment to hold a property in its qualifying use for more that 5 years but not more than 10 years - 50% of the taxes otherwise assessed may be deferred for the term of the commitment.

To qualify for the additional deferral, the property owner must execute a written agreement on a form approved by the County Attorney, executed by the County Administrator or his/her designee and recorded in the County land records (Clerk's Office). The property owner is responsible for recording fees and timely recording of the agreement.

The period of roll back taxes may also increase depending on the time the extra deferral is received.

NOTE: The additional deferral does not apply to buildings and ineligible land assessed at fair market value.



Date Paid _____
Cash _____ Check # _____
Received Date _____
Entered Date _____

APPLICATION FOR LAND USE ASSESSMENT

A single application shall be filed for each parcel. More than one classification may be included on one application.
APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.

Owner(s) Name appearing on Land Book

Mailing Address:

Telephone Number: _____

OFFICE USE ONLY

PIN No: _____ Year _____

Application Type: New _____ Split _____

Fee: _____ Taxes Verified _____

Tax Map No. _____

No. of Acres _____

Description _____

Date application must be returned: _____

Official processing application: _____

QUALIFYING USES

I. Agricultural Use No. of Acres _____

Is this real estate devoted to the bona fide production for commercial sale of plants and animals or plant and animal products useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government?

YES _____ NO _____

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?

Hay _____ Corn _____ Soybeans _____ Alfalfa _____ Other _____

2. How many of the following animals were on the real estate during the previous years? How many months?

Cattle _____ Horses _____ Sheep _____ Swine _____ Chickens _____

Turkeys _____ Other _____

II. Horticultural Use No. of Acres _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products or real estate devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the Federal Government?

YES _____ NO _____

III. Forest Use No. of Acres _____

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area?

YES _____ NO _____

IV. Open Space No. of Acres _____

Is this real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan?

YES _____ NO _____

AFFIDAVIT

I/We the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Virginia Commissioner of Agriculture and Consumer Services, the Director of the Virginia Department of Conservation and Recreation, and the Virginia State Forester. I/We declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/We do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of Owner

or Corporation Officer: _____ Title: _____

Corporation Name: _____

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all parties owning an interest in this real estate:

Code of Virginia § 58.1-3238 Penalties – Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes, in such amounts and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for all such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100 percent of such unpaid taxes.

IMPORTANT: CHANGE IN USE, ACREAGE OR ZONING RESULTS IN ROLL BACK TAXES/PENALTY

- a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll-back tax as provided in the Code of Virginia, Section 58.1-3237(D).
- b) In the event of a change in use, acreage or zoning the property owner must report such change to the Office of the Assessor, Department of Financial Services, within sixty days of said change.

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STATEMENT OF PRIOR USE AND PRODUCTION
AGRICULTURAL & HORTICULTURAL
(This form is not required for Open Space)

Owner's Name: _____

Tax Map/PIN Number: _____

The Standards for Classification require the real estate sought to be qualified must have been devoted, for at least the five consecutive previous years, to the production for sale of plants or animals or to the production of plant or animal products useful to man.

The five year production required may be waved if the property is an expansion of an existing operation that is owned by the applicant and is already qualified in Land Use Assessment. Or that the production of a qualifying product, such as vineyards or Christmas trees takes more that two (2) years to harvest.

I hereby certify that the property identified above meets the Standards for Production and has the required five-year production history.

Owner's Signature(s): _____

Date: _____

I hereby certify that the property identified above is an expansion of an existing qualified operation on Tax Map/PIN Number(s) listed as follows: _____

Owner's Signature(s): _____

Date: _____

I hereby certify that the property identified above is being planted with a qualifying product that will take more than two years to mature for harvesting. The qualifying product is:

Owner's Signature(s): _____

Date: _____

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FOREST CATEGORY

(This form is not required for Open Space)

Owner(s) Name: _____

Tax Map/PIN Number: _____

Productive or Non-Productive ForestLand: _____

Number of Acres in Forestry Use: _____

The Standards for Classification require the real estate sought to be qualified to meet the Standards for Productive and/or Nonproductive forest land.

Productive Forest Land must be growing a commercial forest crop that is physically accessible for harvesting when mature. The land must have existent on it, and well distributed commercially valuable trees and stated in the Standards for Production. Recently harvested land will qualify if it is being regenerated and is not developed into a non-forest use.

Nonproductive Forest Land is land devoted to forest use but which is not capable of growing a commercial crop of industrial wood due to inaccessibility or adverse site conditions.

To qualify, the property owner must submit a Forest Management Plan prepared by a professional forester or a signed commitment documenting land use objectives. The plan must state or provide the following:

1. Methods of Resource Management
2. Methods of Water and Soil protection
3. How Fire Lane and/or Access Roads are Maintained
4. Document Clearing of Brush or Removal of Dead or Diseased Trees.
5. Controlling Noxious Species and Weeds to Promote Growth of Commercially Desirable Tree Species

I hereby certify that the property sought to be qualified meets the Standards for Forest Use. I further certify that an acceptable Forest Management Plan or Commitment will be supplied outlining the objectives necessary to qualify for Land Use Assessment by the following date:

_____.

Owner(s) Signature: _____

Date: _____

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OPEN SPACE CATEGORY

To qualify in the Open Space category, the use of the property must be consistent with the Land Use Plan of the County. It must support or be generally consistent with stated land uses, natural resource protection, scenic preservation or historical preservation objectives, goals or standard of the land use plan. Qualifying land may include floodways, waterways, submerged land, wetlands, marshes and similar properties; land for park or recreational uses operated not for profit; nature preserves, wildlife sanctuaries and arboretums. For profit golf courses may qualify if they are operated as a public service and have a park-like character normally associated with a country club. Commercial recreation or amusement places do not qualify.

- 1. Historic Resource Protection** – Must be 5 qualifying acres, be listed as an historic property on the National Register of Historic places; and be subject to a perpetual scenic, historic or open space easement or a 7 to 10 year recorded commitment with the County.
- 2. Scenic Resource Protection** – Must be 5 qualifying acres, be contiguous to (as defined by the Code of Virginia) a scenic by-way with at least 300 feet of frontage or a scenic river; or be adjacent to a public property listed in the approved State Comprehensive Outdoors Recreation Plan (also known as the Virginia Outdoors Plan) and be subject to a perpetual open space easement or a 7 to 10 year recorded open space commitment with the County.
- 3. Protection of Farmland for Future Agricultural Use** – Must be at least 20 qualifying acres and be located in a rural area as defined by the County's General Plan. There must be a minimum 10-year open space commitment with the County.
- 4. Achievement of Comprehensive Planning and Community Development Goals** – Must be at least 5 qualifying acres; be protected by a permanent open space easement, scenic easement or be located in an agricultural or forestry district. Rural village and rural hamlet conservancy lots protected by permanent open space easements may qualify when they meet minimum qualifying acreage.

I hereby certify that my property qualifies for land use assessment in the Open Space Category as (choose 1, 2, 3 or 4 above). _____

If Applicable I (we) have a recorded open space commitment of ____ years with Loudoun County.

If applicable our property is located in the _____
Agricultural/Forestal District as of this date.

If applicable our property has a Permanent Open Space Easement which is held by _____.

Owner(s) Signature: _____

Date: _____

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DECLARATION OF INELIGIBLE LAND

The Code of Virginia, § 58.1-3236 requires in determining the total area of real estate activity devoted to agricultural, horticultural, forest or open space use, there shall be included the land area under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities.

Land excluded for land use assessment and to be included in your declaration is the area under houses, yards, personal gardens, driveways/roads to houses, unused fields and any structure not related to the special use. Land under tenant houses occupied, as part of compensation, by full time employees in the farming operation should not be included in this declaration.

OWNER (S) NAME: _____

TAX MAP OR PIN NUMBER: _____

TOTAL AREA OF INELIGIBLE LAND: _____

I hereby certify that this above declaration of ineligible land is accurate and represents the area not used in a qualifying use.

Owner (s) Signature: _____

Date: _____

If the property is less than one acre, you will need to attach (with this form) a sketch with a description and measurements.

COMMONWEALTH OF VIRGINIA

Loudoun Soil and Water Conservation District Agreement

between the

Loudoun Soil and Water Conservation District

30 Catoctin Circle, Suite H, Leesburg, VA 20175

and

Cooperator's Name*

Address (Mailing)

Telephone Number

Tax Map & Parcel No.**

Acres

This agreement provides the basis for cooperation between the Landowner, known as the "Cooperator", and the Loudoun Soil and Water Conservation District, known as the "District", in the development of a conservation farm plan, know as the "Plan".

The District will assist the Cooperator with the development of a conservation farm plan for the Cooperator's property or properties. The Plan will reflect the objectives of the Cooperator and will provide recommendations for the proper conservation and management of the soil, water, forest and wildlife resources. Acceptable changes in the Plan can be made at any time in order to reflect the changing objectives of the Cooperator.

The Cooperator accepts sole responsibility for 1) the initiation and the implementation of the Plan, and 2) for any damage that may occur to any property as a result of, or related to, in any way, the development or implementation of the Plan. The Cooperator agrees to hold the District and its employees harmless from all such damage.

The Plan will remain in effect until terminated in writing by either party or when the undersigned Cooperator no longer controls the land.

Date

Cooperator

Date

District Director

Previous Owner: _____

* The name of the Cooperator must be the same name in which the property is registered in the Land Use Tax Assessment Program.

** Tax map and parcel numbers may be obtained through the Office of the County Assessor.

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DECLARATION OF UNDERSTANDING

OWNER (S): _____

TAX MAP/PIN NUMBER: _____

I (we) are making application for Land Use Assessment. I (we) acknowledge that I (we) have been informed that there are various documents that relate to the Land Use Assessment Program and are instrumental in understanding the requirements for participation in the Program.

I (we) certify that our questions regarding the Land Use Assessment Program have been answered to our satisfaction.

I (we) understand that as owner (s) of this property, have a responsibility to maintain adequate and accurate records on the use and production history of this property when revalidation of my (our) application is due.

I (we) certify that the information provided in this application is true and accurate. I (we) further certify that we understand a material misstatement of fact will result in removal of this property from land use assessment, cause roll back taxes with penalties and interest as allowed by law.

OWNER (S) SIGNATURE: _____

DATE: _____